

ELECTRONIC FILING OPTIONS

Federal/State Electronic Filing—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

Internet Filing (provided through a software company)—File your federal and state return from your own computer using software approved by both the IRS and the state of Missouri.

WEBFile—Free Internet filing of simple Missouri income tax returns. (Only Missouri returns can be filed using this method.)

**For more information on these alternative filing options,
visit our web site at www.dor.state.mo.us/tax

Faster Refund? File Electronic!

FAST

Eliminate mail time.

CONVENIENT

Internet filing is available 24 hours a day, 7 days a week.

FREE

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return.

ACCURATE

Up to 10 percent fewer errors.

DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2001 Missouri individual income tax return on the **Form MO-1040A** if you:

- Are a one income filer;
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*; and
- Do not have any tax credits or modifications to your income.

You **CANNOT USE** this tax book if one or more of the following special filing situations apply:

- Filing an amended return;
- You and your spouse both have income for 2001;
- Have income from another state;
- Have military pay that is not taxable to Missouri;
- Have a net operating loss;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);

- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion.

- Claim:
 - a. Pension exemption;
 - b. Self-employed health insurance deduction;
 - c. Miscellaneous tax credits (Form MO-TC);
 - d. Property tax credit (Form MO-PTC or Form MO-PTS);
 - e. Pharmaceutical tax credit;
 - f. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - g. A deduction for other federal tax (from Federal Form 1040, Lines 41, 43, and 55 and any recapture taxes included on Line 58.)
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 40;
- Owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at www.dor.state.mo.us/tax to select the easiest form for you.

To Obtain Forms:

- Access www.dor.state.mo.us/tax;
- Call (800) 877-6881;
- Visit:
 - Participating banks, post offices, courthouses, and libraries;
 - Department of Revenue Tax Assistance Centers (page 25), Motor Vehicle and Drivers License Branch or Fee Offices;
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022;
- TDD: (800) 735-2966 or fax (573) 526-1881.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

When To File

The 2001 returns are due April 15, 2002. Fiscal year filers must file no later than the 15th day of the fourth month following the close of the taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

Extension of Time to File

If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File or file an extension by **Telefile**, on a touch-tone telephone at (800) 200-4842. An automatic extension of time to file will be granted until August 15, 2002.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the due date of the return.

Remember: An extension of time to file does not extend the time to pay. You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.

Late Filing and Payment

Simple interest is charged on all delinquent taxes at the rate of 6 percent per year.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338, Individual Income Tax Payment Request. See information on this page on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue, P.O. Box 500,
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue, P.O. Box 329,
Jefferson City, MO 65107-0329.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cent columns on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00.
Round \$32.50 up to \$33.00.

Amended Return

Missouri does not have a special form for amending individual income tax returns. **Use Form MO-1040 for the year being amended, check the box near the top left of the form to indicate an amended return, complete the entire return using the corrected figures, and attach all schedules that are affected by the corrections. Attach a copy of the federal change or federal amended return.** Use Form MO-1040, even if you originally filed Form MO-1040A, Form MO-1040B, Form MO-1040C, Form MO-1040P, electronically filed, or telefiled. See information on this page on how to obtain Form MO-1040.

Fill-in Forms that Calculate

Access our web site at www.dor.state.mo.us/tax to enter your tax information and let us do the math for you! No calculation errors mean faster processing! Just print, sign, and mail the return.

Missouri Refund Inquiry Line

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting our web site at www.dor.state.mo.us/tax or dialing toll-free, **(800) 411-8524**. The following information is required to obtain the status of the Missouri refund: 1) the first social security number on the return, 2) the filing status shown on your return, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book for more information. **The due date for Form 4340 is April 15, 2002.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.state.mo.us/tax or call (800) 877-6881.

Frequently Asked Questions

How can I get my refund faster?

File before April 1 — April filers wait longer for their refunds.

File Electronically — Electronic filing or telefile is more accurate and eliminates mail and data entry time.

Direct Deposit Your Refund (if you file electronically or telefile) — Direct deposit avoids mail time and extra trips to the bank.

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2002. See Line 20, for payment options.

How do I determine my federal tax deduction? Your federal tax deduction is your federal tax amount less certain credits. The 91st General Assembly passed legislation in September 2001 to prevent your federal tax rebate from reducing the amount you are allowed as a federal tax deduction. Your federal tax deduction is limited to \$5,000 for a single filer; \$10,000 for a combined filer. See Line 5, for specific information and a chart to assist you in determining your federal tax deduction.

Will the federal advance refund/credit I received in 2001 be taxed by Missouri? The Internal Revenue Service (IRS) considers the check/credit a reduction of tax, not taxable income. It is not considered taxable income on your federal return or your Missouri return.

How do I make sure my Missouri deduction for federal taxes is not reduced by the Rate Reduction Credit I claimed on my federal return? The Missouri General Assembly passed legislation in September 2001 that ensured the federal tax deduction taken on your Missouri return is not reduced by any Rate Reduction Credit claimed on your federal return or any Federal Advanced Refund Credit check sent to you during the year. See information for Line 5, to calculate your federal tax deduction correctly. If you follow the calculation provided, your federal tax deduction will not be reduced by the amount of your Rate Reduction Credit.

How do I calculate my Missouri tax? If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040A to determine your tax. If your taxable income is greater than \$9,000, use the chart in these instructions, to determine your tax.

FORM MO-1040A

Information to Complete Your Form MO-1040A

Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040A and print or type your social security number(s) in the spaces provided. Check the appropriate box if deceased is applicable, enter your county of residence, and the correct number of the public school district in which you reside. See school district listing.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were 65 or older, or blind at any time during 2001, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. The department uses this information to notify people who may be eligible for the Property Tax Credit.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the IRS are excluded from the non-obligated spouse apportionment.

Line 1 — Income

Use the chart below to locate your income on your federal return.

Federal Form	Telefile	1040EZ	1040A	1040
Line Number	Line 1	Line 4	Line 19	Line 33

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

Line 5 — Federal Income Tax Deduction

To figure your federal income tax deduction, use the chart below. **Do not use the federal withholding amount from your Form W-2(s).**

Federal Form	Line Numbers
Telefile Tax Record	Line K(2) (Tax—second box) minus Line L(2) second box
1040EZ	Line 11 minus Line 9a
1040A	Line 34 plus Line 30 minus Line 39a
1040	Line 52 plus Line 47 minus Lines 41 and 61a

Your federal tax deduction is limited to \$5,000 for a single filer and \$10,000 for combined filers.

Line 6 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction. If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see your federal return for your standard deduction amount.

Single	Married Filing A Combined Return or Qualifying Widow	Head of Household	Married Filing Separate
\$4,550	\$7,600	\$6,650	\$3,800

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in the higher deduction. To figure your itemized deductions, complete the Itemized Deduction Section, Form MO-1040A, page 2. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

Lines 7 and 8 — Dependents

Do not include yourself or your spouse as dependents.

Line 7—Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 8—Multiply the total number of dependents you claimed on Line 7, that are age 65 or older, by \$1,000. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

Line 9 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2001, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as: insurance coverage for a period of at least 12 months for long-term care expenses, should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____

- D. Enter the amount of qualified long-term care included in Line C. D) \$ _____
- E. Subtract Line D from Line C. . . . E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ _____
- G. Subtract Line F from Line A. . . . G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040A, Line 9. . . . H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Line 12 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040A. See the chart below to figure your tax if your Missouri taxable income is greater than \$9,000.

	Yourself or Spouse	Example
Missouri taxable income (Line 11)	\$ _____	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000
Difference	= \$ _____	= \$ 3,000
Multiply by 6%	x 6%	x 6%
Tax on income over \$9,000	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$ _____	= \$ 495

Line 13 — Missouri Withholding

Include only Missouri withholding on Line 13. **Attach a copy of all your Forms W-2(s) and 1099(s).**

Line 14 — Estimated Tax Payments

Include any estimated tax payments made during 2001 and any overpayment applied from your 2000 Missouri return.

Line 17 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 18 — Trust Funds

The amount contributed must be a minimum of \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 19 — Refund

Taxpayers with overpaid returns filed before April 1 receive their refunds much faster than those filed after April 1. **File early!!**

Line 20 — Amount Due

Attach a **check or money order** (U.S. funds only) payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2002, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

You may also pay by **credit card** by visiting our web site at **www.dor.state.mo.us/tax**, or by calling toll-free (888) 296-6509. The department accepts Mastercard, Discover, and American Express. The following convenience fees will be charged to your account for processing:

Amount of Tax Paid	Convenience Fee
\$0.00–\$32.50	\$1.00
\$32.51–\$500.00	3.1%
\$500.01–\$1,500.00	2.6%
\$1,500.01 or more	2.3%

Sign Return

You **must** sign the Form MO-1040A. Both spouses must sign a combined return. If you pay someone to prepare your return, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate, to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of Federal Return (Pages 1 and 2)**
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - if you have an entry on Line 8, Dependents age 65 or older
 - if you have an entry on Line 9, Long-term Care Insurance Deduction
- **Copy of Federal Schedule A**
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - if you have an entry on Line 9, Long-term Care Insurance Deduction

Mail Your Form MO-1040A, Attachments, and Payment (if necessary) to:

**Refund or no amount due — Department of Revenue,
P.O. Box 500, Jefferson City, MO 65106-0500.**

**Balance due — Department of Revenue,
P.O. Box 329, Jefferson City, MO 65107-0329**

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Line 6.

You must itemize your Missouri deductions if you were required to itemize your deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 36, and **any approved cultural contributions** (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-3505 to determine if your contribution qualifies.

Line 2 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). The amount cannot exceed \$4,985. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2.

Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2001. This amount cannot exceed \$7,910. (Tier I maximum of \$4,985 and Tier II maximum of \$2,925.)

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 62, or, if only one employer, the amount refunded by the employer.

Line 4 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27.

Line 6 — State and Local Income Taxes

The amount you paid in Missouri taxes is included in your federal itemized deductions, but must be subtracted to determine Missouri itemized deductions. Include on Line 6 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 33, is greater than \$132,950 (\$66,475 if married filing separate), complete the Worksheet for Line 6 to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be and you will pay too much tax!

Line 7 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 6. Include on Line 7 the amount of earnings taxes withheld shown on Form W-2(s).

Line 9 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Line 6), you should take the standard deduction on the front of Form MO-1040A, Line 6, unless you were required to itemize your federal deductions.

FIVE WAYS TO GET YOUR REFUND FASTER: A CHECKLIST

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - Copy of Federal Return, Pages 1 and 2;
 - Copy of Federal Schedule A (if you itemized deductions).
- ☐ **File Electronically!!!**

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

2510 S. Brentwood, Suite 300
Income Tax: (314) 301-1690
Business Tax: (314) 301-1660

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Electronic Filing Information

(800) 877-6881

(573) 751-5337
(573) 751-3930

Missouri Refund Inquiry Line

Forms-by-Fax
Telefile Extension to File

(800) 411-8524

(573) 751-4800
(800) 200-4842

Download forms or check the status of your refund from our web site: www.dor.state.mo.us/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

2001 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.

2. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. **"475"** should be entered in the space provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger)	365	Cainsville R-I	058	Crystal City 47	110	Gallatin R-V	162	Hudson R-IX	211
Adair Co. R-II (Brashear)	045	Calhoun R-VIII	059	Dadeville R-II	111	Gasconade C-4 (Falcon)	163	Humansville R-IV	212
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo)	112	Gasconade Co. R-I (Hermann)	197	Hume R-VIII	213
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-II (Owensville)	376	Hurley R-I	214
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	Gideon 37	165	Iberia R-V	215
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gilliam C-4	166	Independence 30	217
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III (RFD, Salem)	117	Gilman City R-IV	167	Iron Co. C-4 (Viburnum)	218
Alton R-IV	006	Cape Girardeau 63	066	DeSoto 73	114	Glenwood R-VIII	169	Jackson R-II	219
Appleton City R-II	008	Carl Junction R-I	067	Dexter R-XI	118	Golden City R-III	171	Jasper Co. R-V	222
Arcadia Valley R-II (Ironton)	009	Carrollton R-VII	068	Diamond R-IV	119	Gorin R-III	172	Jefferson C-123 (Nodaway Co.)	223
Ash Grove R-IV	011	Carthage R-IX	069	Dixon R-I	120	Grain Valley R-V	173	Jefferson City	224
Atlanta C-3	012	Caruthersville 18	070	Doniphan R-I	121	Grandview C-4 (Jackson Co.)	174	Jefferson Co. R-VII (RFD, Festus)	225
Aurora R-VIII	013	Cass Co. R-V	010	Dora R-III	122	Grandview R-II (Jefferson Co.)	175	Jennings	227
Ava R-I	014	Cassville R-IV	071	Drexel R-IV	123	Green City R-I	177	Johnson Co. R-VII	571
Avenue City R-IX	015	Center 58 (Jackson County)	074	Dunklin R-V (Jefferson Co.)	124	Green Forest R-II	178	Joplin R-VIII	228
Avilla R-XIII	016	Centerville R-I	077	East Buchanan Co. C-I (Gower)	125	Green Ridge R-VIII	179	Junction Hill C-12	229
Bakersfield R-IV	017	Central R-III (Park Hills)	080	East Carter Co. R-II (Ellsinore)	126	Greene Co. R-VIII (Rogersville)	277	Kansas City 33	231
Ballard R-II	018	Centralia R-VI	079	East Lynne 40	127	Greenfield R-IV	180	Kearney R-I	232
Bayless	019	Chadwick R-I	080	East Newton Co. R-VI	128	Greenville R-II	181	Kelso C-7	233
Bell City R-II	020	Chaffee R-II	081	East Prairie R-II	129	Grundy Co. R-V (Galt)	182	Kennett 39	234
Bellevue R-III	022	Charlesburg R-I	083	El Dorado Springs R-II	131	Hale R-I	184	Keytesville R-III	235
Belton 124	023	Chilhowee R-IV	084	Eldon R-I	132	Halfway R-III	185	King City R-I	236
Bernie R-XIII	025	Chillicothe R-II	085	Elsberry R-II	134	Hamilton R-II	187	Kingston K-14 (Washington Co.)	237
Bevier C-4	026	Clark Co. R-I (Kahoka)	230	Eminence R-I	135	Hancock Place	188	Kingston 42 (Caldwell Co.)	238
Billings R-IV	029	Clarksburg C-2	087	Everton R-III	137	Hannibal 60	189	Kingsville R-I	239
Bismarck R-V	030	Clarkton C-4	088	Excelsior Springs 40	138	Hardeman R-X	190	Kirbyville R-VI	240
Blackwater R-II	031	Clayton	089	Exeter R-VI	139	Hardin-Central C-2	191	Kirksville R-III	241
Bloomfield R-XIV	033	Clearwater R-I	090	Fair Grove R-X	140	Harrisburg R-VIII	192	Kirkwood R-VII	242
Blue Eye R-V	034	Clever R-V	091	Fair Play R-II	141	Harrisonville R-IX	193	Knob Noster R-VIII	244
Blue Springs R-IV	035	Climax Springs R-IV	092	Fairfax R-III	142	Hartville R-II	194	Knox Co. R-I (Edina)	245
Bolivar R-I	037	Clinton	093	Fairview R-XI	144	Hayti R-II	195	Laclede Co. C-5 (RFD, Lebanon)	247
Boncl R-X	038	Clinton Co. R-III (Plattsburg)	397	Farmington R-VII	146	Hazelwood	196	Laclede Co. R-I (Conway)	102
Boone Co. R-IV (Hallsville)	186	Cole Camp R-I	096	Fayette R-III	147	Henry Co. R-I (Windsor)	553	Ladue (St. Louis Co.)	248
Boonville R-I	039	Cole Co. R-I (Russellville)	432	Ferguson-Florissant R-II	148	Hermitage R-IV	198	Lafayette Co. C-1 (Higginsville)	249
Bosworth R-V	040	Cole Co. R-II (RFD, Jefferson City)	097	Festus R-VI	149	Hickman Mills C-1	200	Lakeland R-III (Deepwater)	251
Bowling Green R-I	042	Cole Co. R-V (Eugene)	136	Fordland R-III	151	Hickory Co. R-I (Urbana)	201	Lamar R-I	252
Bradleyville R-I	043	Columbia 93	098	Forsyth R-III	152	Higbee R-VIII	202	LaMonte R-IV	253
Branson R-IV	044	Community R-VI	099	Fort Osage R-I (Route 2, Independence)	153	High Point R-III	203	LaPlata R-II	285
Braymer C-4	046	Concordia R-II	101	Fort Zumwalt R-II	154	Hillsboro R-III	204	Laquey R-V	254
Breckenridge R-I	047	Cooper Co. R-IV (Bunceton)	054	Fox C-6 (Arnold)	155	Holcomb R-III	205	Laredo R-VII	255
Brentwood	048	Cooter R-IV	103	Francis-Howell (R-III)	156	Holden R-III	206	Lathrop R-II	257
Bronaugh R-VII	049	Couch R-I	104	Franklin Co. R-II (RFD, New Haven)	157	Holliday C-2	207	Lawson R-XIV	258
Brookfield R-III	050	Cowgill R-VI	105	Fredericktown R-I	158	Hollister R-V	208	Lebanon R-III	260
Brunswick R-II	052	Craig R-III	106	Fulton 58	159	Houston R-I	209	Lee's Summit R-VII	261
Buchanan Co. R-IV (DeKalb)	115	Crane R-III	107	Gainesville R-V	160	Howard Co. R-II (Glasgow)	168		
Bucklin R-II	053	Crawford Co. R-I (Bourbon)	041	Galena R-II	161	Howell Valley R-I	210		
Bunker R-III	055	Crawford Co. R-II (Cuba)	108						
Butler R-V	056	Crocker R-II	109						
Cabool R-IV	057								

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leesville R-IX	262	Montgomery Co. R-II (Montgomery City)	324	Otterville R-VI	375	Schuyler Co. R-I	440	Swedeborg R-III	500
Leeton R-X	263	Montrose R-XIV	325	Ozark R-VI	377	Scotland Co. R-I (Memphis)	441	Sweet Springs R-VII	501
Leopold R-III	264	Morgan Co. R-I (Stover)	491	Palmyra R-I	378	Scott City R-I	573	Taneyville R-II	502
Lesterville R-IV	265	Morgan Co. R-II (Versailles)	523	Paris R-II	379	Scott Co. Central (Sikeston)	443	Tarkio R-I	503
Lewis Co. C-1 (Ewing)	266	Mound City R-II	327	Park Hill	380	Scott Co. R-IV (Benton)	442	Thayer R-II	504
Lexington R-V	267	Mountain Grove R-III	328	Parkway C-2	381	Sedalia 200	444	Thornfield R-I	505
Liberal R-II	268	Mountain View-Birch Tree R-III	329	Pattonsburg R-II	382	Seneca R-VII	445	Tina-Avalon R-II	506
Liberty 53	269	Mt. Vernon R-V	330	Pattonville R-III	383	Seymour R-II	447	Trenton R-IX	508
Licking R-VIII	271	Naylor R-II	331	Pemiscot Co. R-III (RFD, Caruthersville)	386	Shawnee R-III	448	Tri-County R-VII (Jamesport)	509
Lincoln R-II	272	Neelyville R-IV	332	Pemiscot Co. Special School Dist.	576	Shelby Co. C-1 (Shelbyville)	449	Troy R-III	510
Lindbergh R-VIII	273	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. R-IV (Shelbina)	450	Twin Rivers R-X (Broseley)	512
Linn Co. R-I (Purdin)	572	Neosho R-V	334	Pettis Co. R-V (Hughesville)	389	Sheldon R-VIII	451	Union R-XI (Franklin Co.)	514
Livingston Co. R-III (Chula)	275	Nevada R-V	335	Pettis Co. R-XII (RFD, Sedalia)	390	Shell Knob 78	452	Union Star R-II	515
Lockwood R-I	276	New Bloomfield R-III	336	Phelps Co. R-III (Edgar Springs)	130	Sherwood Cass R-VIII (Creighton)	453	University City	517
Lone Jack C-6	278	New Franklin R-I	337	Pierce City R-VI	391	Sikeston R-VI	454	Valley Park	518
Lonedell R-XIV	279	New Haven (Franklin Co.)	338	Pike Co. R-III (Clarksville)	392	Silex R-I	455	Valley R-VI (Caledonia)	519
Louisiana R-II	280	New Madrid Co. R-I	340	Pilot Grove C-4	393	Skyline R-II	456	Van Buren R-1	520
Luray 33	281	New York R-IV	341	Plainview R-VIII	394	Slater	457	Van-Far R-I	521
Lutie R-VI	282	Newburg R-II	342	Plato R-V	395	Smithton R-VI	458	Verona R-VII	522
Macks Creek R-V	283	Newtown-Harris R-III	343	Platte Co. R-III (Platte City)	396	Smithville R-II	459	Walnut Grove R-V	527
Macon Co. R-I (Macon)	284	Niangua R-V	344	Pleasant Hill R-III	398	South Callaway R-II (Mokane)	460	Warren Co. R-III (Warrenton)	529
Macon Co. R-IV (New Cambria)	286	Nixa R-II	345	Pleasant Hope R-VI	399	South Harrison Co. R-II (Bethany)	461	Warrensburg R-VI	528
Madison C-3	287	Nodaway-Holt R-VII (Graham)	346	Pleasant View R-VI	400	South Holt Co. R-I (Oregon)	462	Warsaw R-IX	530
Malden R-I	288	Nonresident	347	Polo R-VII	401	South Iron Co. R-I (Annapolis)	463	Washington	531
Malta Bend R-V	289	Norborne R-VIII	348	Poplar Bluff R-I	402	South Nodaway Co. R-IV (Barnard)	464	Waynesville R-VI	532
Manes R-V	290	Normandy	349	Portageville	574	South Pemiscot Co. R-V (Steele)	465	Weaubleau R-III	533
Mansfield R-IV	291	North Andrew Co. R-VI (Rosendale)	350	Potosi R-III	403	South Pemiscot Co. R-V (Steele)	465	Webb City R-VII	534
Maplewood-Richmond Heights	292	North Callaway R-I (Kingdom City)	351	Prairie Home R-V	404	South Pemiscot Co. R-V (Steele)	465	Webster Groves	535
Marceline R-V	293	North Daviess R-III	220	Princeton R-V	405	Southern Boone Co. R-I	466	Wellington-Napoleon R-IX	536
Maries Co. R-I (Vienna)	524	North Harrison R-III (Eagleville)	353	Pulaski Co. R-IV (Richland)	420	Southern Reynolds Co. R-II	467	Wellston	537
Maries Co. R-II (Belle)	021	North Kansas City 74	354	Purdy R-II	406	Southland C-9 (Cardwell)	468	Wellsville-Middletown R-I	538
Marion C. Early R-V (Morrisville)	294	North Mercer Co. R-III (Mercer)	355	Putnam Co R-1	516	Southwest Livingston Co. R-I	469	Wentzville R-IV	539
Marion Co. R-II	295	North Nodaway Co. R-VI (Hopkins)	356	Puxico R-VIII	407	Southwest R-V (Barry Co.)	470	West Nodaway Co. R-I (Burlington Junction)	540
Marionville R-IX	296	North Pemiscot Co. R-I (Wardell)	357	Ralls Co. R-II (Center)	408	Sparta R-III	471	West Plains R-VII	541
Mark Twain R-VIII	297	North Platte Co. R-I (Dearborn)	358	Raymondville R-VII	410	Special School District of St. Louis	577	West Platte Co. R-II (Weston)	542
Marquand-Zion R-VI	298	North St. Francois Co. R-I (Bonne Terre)	352	Raymore-Peculiar R-II	411	Spickard R-II	472	West St. Francois Co. R-IV (Leadwood)	570
Marshall	299	North Wood R-IV	359	Reeds Spring R-IV	413	Spokane R-VII	473	Westran R-I	545
Marshfield R-I	300	Northeast Nodaway Co. R-V (Ravenwood)	360	Renick R-V	414	Spring Bluff R-XV	474	Westview C-6	546
Maryville R-II	302	Northeast Randolph Co. R-IV (Cairo)	361	Republic R-III (Republic)	415	Springfield R-XII	475	Wheatland R-II	547
Maysville R-I	303	Northeast Vernon Co. R-I (Walker)	526	Revere C-3	416	St. Charles Co. R-V (Orchard Farm)	477	Wheaton R-III	548
McDonald Co. R-I (Anderson)	304	Northwest R-I (High Ridge)	362	Rich Hill R-IV	417	St. Charles R-VI	476	Willard R-II	550
Meadow Heights R-II	305	Northwestern R-I (Mendon)	363	Richards R-V	418	St. Charles R-VIII	478	Willow Springs R-IV	551
Meadville R-IV	306	Norwood R-I	364	Richland R-I (Stoddard Co.)	419	St. Clair R-XIII	479	Windsor C-1 (Jefferson Co.)	552
Mehlville R-IX	307	Oak Grove R-VI	366	Richwoods R-VII	422	St. Elizabeth R-IV	479	Winfield R-IV	554
Meramec Valley R-III	308	Oak Hill R-I	367	Ridgeway R-V	423	St. James R-I	481	Winona R-III	555
Mexico 59	310	Oak Ridge R-VI	368	Ripley Co. R-III (Gatewood)	164	St. Joseph	482	Winston R-VI	556
Miami R-I (Bates Co.)	311	Odessa R-VII	369	Ripley Co. R-IV (RFD, Doniphan)	424	St. Louis Career Education	578	Woodland R-IV	557
Miami R-I (Saline Co.)	312	Oran R-III	370	Risco R-II	425	St. Louis City	483	Worth Co. R-III	558
Mid-Buchanan Co. R-V (Faucett)	313	Orearville R-IV	371	Ritenour	426	Stanberry R-II	484	Wright City R-II	559
Middle Grove C-1	314	Oregon-Howell R-III	246	Riverview Gardens	427	Ste. Genevieve Co. R-II	485	Wyaconda C-1	560
Midway R-I	316	Orrick R-XI	372	Rock Port R-II	428	Steelville R-III	486	Zalma R-V	561
Milan C-2	317	Osage Co. R-I (Chamois)	082	Rockwood R-VI	429	Stet R-XV	487		
Miller R-II	318	Osage Co. R-II (Linn)	274	Rolla 31	430	Stewartsville C-2	488		
Miller Co. R-III (Tuscumbia)	511	Osage Co. R-III (Westphalia)	544	Roscoe C-I	431	Stockton R-I	489		
Mirabile C-1	319	Osborn R-O	373	Salem R-80	434	Stoutland R-II	490		
Missouri City 56	320	Osceola	374	Salisbury R-IV	435	Strafford R-VI	492		
Moberly	321			Santa Fe R-X (Alma)	250	Strain-Japan R-XVI	575		
Monett R-I	322			Sarcoux R-II	436	Strasburg C-3	494		
Moniteau Co. C-I (Jamestown)	221			Savannah R-III	437	Sturgeon R-V	495		
Moniteau Co. R-I (California)	060			School of the Osage R-II	439	Success R-VI	496		
Moniteau Co. R-V (Latham)	256					Sullivan C-2	497		
Moniteau Co. R-VI (Tipton)	507					Summersville R-II	498		
Monroe City R-I	323					Sunrise R-IX	499		